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Examples of Class 15 Property Include:

- Clean Room Equipment and Wafer Manufacturing Equipment
- Crystal Growing Equipment
- Semiconductor Chemical and Gas Systems
- Deionized Water Systems
- Electrical Systems
- Encapsulation Equipment
- Semiconductor Test Equipment

The following schedule is recommended for valuing Class 15 property in the 2011 assessment year:

Year	of Acquisition	Percent Good of Acquisition Cost
2010		47%
2009		34%
2008		24%
2007		15%
2006 and prior		6%

Class 15, Semiconductor Manufacturing Equipment, is Defined as:

Equipment used exclusively in the production of semiconductor products.

The semiconductor manufacturing industry is subject to significant economic and functional obsolescence due to rapidly changing technology and economic conditions.